

## SAMPLE CHAPTER TEST

Name: Answer Key

Date: \_\_\_\_\_

### Part A: Multiple Choice

Choose the correct answer to the following questions:

- Marietta is a tree planter who works on northern New Brunswick reforestation projects. She is paid 1 cent for each tree sapling she plants. One week she planted 2473 saplings. How much did she earn that week?  
a) \$145.47                      b) \$4204.10                      c)  \$420.41                      d) \$14 547.06
- On a pay statement, which will be the highest:  
a) net pay                      b) tax deductions                      c) taxable income                      d)  gross earnings
- Leila is paid a 10% commission on sales she makes. One week she sells \$11 120.00 worth of goods. What is her commission for that week?  
a) \$1121.00                      b)  \$1112.00                      c) \$112.00                      d) \$11 120.00
- Marco earns \$17.26 an hour. He receives a 3% raise. How much will he earn in an 8-hour day?  
a) \$179.50                      b) \$124.22                      c)  \$142.24                      d) \$138.49
- Hamad earns \$10.50 an hour as a waiter. If he works 22 hours in a week and earns \$285.50 in tips, what are his total earnings for the week?  
a) \$187.00                      b) \$1307.50                      c)  \$516.50                      d) \$463.60

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**Part B: Short Answer**

6. Edouardine finds that approximately 40% of her gross pay goes to deductions. How much will her weekly take-home pay be if she earns \$12.10 an hour and works 40 hours a week?

$\begin{array}{r} 12.10 \\ \times 40 \\ \hline \$484 \end{array}$	$\begin{array}{r} 484 \\ \times 0.40 \text{ (deductions)} \\ \hline \$193.6 \end{array}$	$\begin{array}{r} 484 \\ -193.6 \\ \hline 290.4 \end{array}$
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7. Sachiko earns \$4.10 for each venetian blind that she assembles. If she wants to earn \$600.00 a week, how many venetian blinds will she need to assemble?

$\frac{600}{4.10} = 146.34$       *She will have to assemble 147 blinds.*

8. A welder earns \$28.10/h and his overtime rate is time and a half. His regular work week is 40 hours. If he earned \$2479.83 in 2 weeks, how many hours of overtime did he work?

$\begin{array}{r} \text{Reg. Time} \\ \$28.10 \\ \times 40 \\ \hline 1124 \end{array}$	$\begin{array}{r} \text{overtime} \\ \text{wages} \\ 28.10 \times 1.5 \\ \$42.15 \end{array}$	$\begin{array}{r} \text{Reg Time} \\ 2 \text{ weeks} \\ \$2248 \end{array}$	$\begin{array}{r} \$2479.83 \\ -2248 \\ \hline \$231.83 \end{array}$	$\begin{array}{r} 231.83 \div 42.15 \\ \hline 5.5 \text{ hours} \end{array}$
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10. Kurt earns a monthly salary of \$3425.00 in Moncton, NB. On each monthly paycheque, in addition to the mandatory deductions (tax claim code 1), he pays \$15.00 in union dues, \$225.00 into a registered pension plan, and \$40.00 for parking. What is his taxable income?

15  
225  

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240

$\begin{array}{r} \$3425 \\ -240 \\ \hline 3185 \end{array}$

$$\begin{array}{r} 3725 \\ - 240 \\ \hline 3485 \end{array}$$

11. Tom works as a home support worker and earns \$17.50 an hour. If he works more than 8 hours on any day, he gets paid double the hourly rate. His shifts for one week are shown on the time card.

a) Tom earns \$35 an hour for overtime.

b) How many overtime hours did Tom work this week?

$8.75 + 8.5 + 8.5 = 25.75$

c) What were his gross earnings?

Reg Time	Overtime	Gross
10.25	25.75	\$179.38
x 17.50	x 35	+ 901.25
\$179.38	\$901.25	\$1080.63

Time Card			Hours	Minutes	Decimal	Overtime
Employee Name: Tom						
Day	IN	OUT				
Sunday	8:15 am	5:00 pm	8	45	8.75	✓
Monday	10:00 am	6:30 pm	8	30	8.5	✓
Tuesday	12:30 pm	9:00 pm	8	30	8.5	✓
Wednesday	1:00 pm	4:30 pm	3	30	3.5	
Thursday						
Friday						
Saturday	8:00 am	3:45 pm	6	45	6.75	

12. Liliana works in sales for a cell phone company. She earns a base salary of \$1800.00 a month plus a 5% commission for every two-year service contract that she sells. Each contract is worth \$360.00 and she sold 35 contracts in July.

a) What is her commission?

$$\begin{array}{r} \$360 \\ \times 35 \\ \hline \$12600 \end{array} \qquad \begin{array}{r} \$12600 \\ \times 0.05 \\ \hline \$630 \end{array}$$

16.29

b) How much did she earn in July?

$$\begin{array}{r} \$1800 \\ + 630 \\ \hline \$2430 \end{array}$$

13. Margrit earns \$475.00 a week plus 7% commission on her sales. What amount would she have to sell to earn \$750.00 a week?

$$\begin{array}{r} \$750 \\ - 475 \\ \hline 275 \end{array}$$

$$275 \div 0.07$$

$$\$3928.57$$

Company:	Pay Begin Date: 9 / 1 / 11	Net Pay:
	Pay End Date: 9 / 1 / 11	Cheque Date: 10/12/11

General		Taxes Data	
Employee ID: 62145	Job Title: Gas Fitter	Description	Federal
Address: St. John's NFLD	Pay Rate: \$15.50/hr Annual:	Claim Code	2

Hours and Earnings			Before-Tax Deductions		Taxes	
Hours		Current	Description	Amt.	Description	Current
Description	Rate	Gross Earnings				
Regular	80	\$ 15.50	Union Dues	\$ 8.75	Federal	\$ 125.00
Overtime	8	\$ 23.25	Pension	0	Provincial	\$ 85.35
		<b>Total:</b>	Total	8.75	CPP	\$ 63.92
					EI	\$ 25.23
					Total	\$ 299.50

Paycheque Summary				
Gross Earnings	Taxable Gross	Total Taxes, CPP, and EI	Total Deductions	Net Pay
1426.00	1417.25	299.50	308.25	\$ 1117.75

Reg  $80 \times 15.50 = \$1240$

Overtime  $15.50 \times 1.5 = 23.25$   
 $8 \times 23.25 = \$186$

Gross  
 $1240.00$   
 $+ 186.00$   
 $= \$1426.00$

CPP ①  $3500 = \$134.62$   
 $26$

②  $1426 - 134.62 = 1291.38$

③  $1291.38 \times 0.0495 = \$63.92$

EI  $1417.25 \times 0.0178 = \$25.23$